

GOVERNMENT OF INDIA
FINANCE DEPARTMENT (CENTRAL REVENUES)

Memorandum
o
Excise Administration in India

so far as it is concerned with

Hemp Drugs

for

1925-26.

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CHAPTER I—MADRAS PRESIDENCY.

1 **General revenue statistics**—The hemp drugs receipts for the year 1925-26 amounted to Rs 14,39,773 and formed but a small item (2.9 per cent) of the total Excise revenue of the Presidency. Rupees 8.01 lakhs were realised from duty and Rs 6.39 lakhs from vend fees. 'Charas' was not consumed in the Presidency, the receipts were therefore derived entirely from *ganja* and *bhang*, including under the latter head *majun* and similar preparations. The right of vend of these drugs was sold together. From the statistics of duty realised on issues within the Presidency for the year given in Imperial Form 1 of the Excise Report it is seen that *ganja* accounts for 99 per cent of the duty. The hemp drugs receipts for the year 1924-25 amounted to Rs 14,38,071 and formed 2.9 per cent of the total Excise revenue. In 1912-13 the revenue from these drugs was Rs 7,24,000 and the percentage to total Excise revenue was 2.2. (See statement II)

2 **Cultivation, storage and supply**—Madras produced its own supply of hemp drugs. Import into the Presidency was prohibited. Madras also supplied the small demand of Coorg and the Indian States and French Settlements within the Presidency limits.

Cultivation of the hemp plant was prohibited throughout the Presidency except (a) in the Bapatla taluk of the Guntur district and (b) in the Polur taluk of North Arcot, where it was permitted under license. The area cultivated during 1925-26 was 125 acres against 124 acres in 1924-25 in the North Arcot district and 100 acres against 120 in 1924-25 in the Guntur district. In 1912-13 the total area cultivated amounted to 209 acres.

The licensees were required to convey their produce to public storehouses established by Government at Santavasal and Vetapalem, and removal of the drugs from these storehouses for consumption was permitted only on payment of the prescribed rates of duty, viz., Rs 20 per seer of *ganja* and Rs 6 per seer of *bhang*. In 1912-13 the rates of duty were Rs 7-8-0 per seer for *ganja* and Rs 3 per seer for *bhang*. The storehouses at Santavasal and Vetapalem were in charge of Assistant Inspectors of the Excise Department (on Rs 150—200 per mensem), and a temporary establishment of one Assistant Inspector on Rs 150—200 per mensem with an extra Sub-Inspector (on Rs 60—90 per mensem each) was employed at each centre to supervise harvesting operations.

3 **Vend arrangements**—These two storehouses supplied retail vendors throughout the Presidency. Small shops obtained their supplies from other shops in the same district. Licenses for retail sale were sold by auction. The total number of retail shops in 1925-26 was 423 against the same number in the preceding year and 538 in 1912-13. The figures relating to the average area per shop and the number of shops per 100,000 of population are given below —

Year	Average area per shop in Sq. miles	No. of shops per 100,000 of the population.
1925-26	336.91	1.00
1924-25	336.91	1.00
1912-13	264.55	1.30

CHAPTER II—BOMBAY PRESIDENCY PROPER

6 General revenue statistics—The hemp drugs receipts (excluding revenue from hemp drugs issued to Indian States) for the year ending 31st March 1926 were Rs 21,34,000 being 61 per cent of the total Excise receipts of the Presidency proper. The corresponding figures of hemp drugs revenue for the years 1924-25 and 1912-13 were Rs 22.60 lakhs and Rs 7.46 lakhs, respectively. The percentages which revenue during these two years bore to total Excise revenue were 61 in 1924-25 and 39 in the year 1912-13. Of Rs 21,34,000 realised in the Presidency proper, Rs 12,05,000 represented duty and Rs 9,29,000 vend fees.

7 Cultivation, manufacture and storage—The cultivation of the hemp plant (mainly for *ganja*) was restricted to one taluka of the Ahmednagar district, and was carried on under licenses, which were issued free of charge. The licensed cultivators either sold their standing crops to licensed manufacturers, or obtaining a manufacturing license harvested their crops on their own account. In either case the harvesting of the crops and the manufacture of intoxicating drugs therefrom had to be carried on with the permission of the local Excise officers and under their supervision. A fee of Re 1 per annum was charged for the license to manufacture intoxicating drugs from the hemp cultivated. All drugs manufactured were stored in a bonded warehouse established near the place of manufacture. During the year there was one such warehouse in the district of Ahmednagar. From this central warehouse the drugs were issued on payment of duty to local licensed dealers, or to authorised purchasers from Indian States and foreign possessions, or were transferred in bond to other bonded warehouses established for the storage of imported drugs of which there was one in the City of Bombay and one in each of the districts of Ahmedabad and Surat. For the storage of the drugs in these warehouses a small fee was charged and issues therefrom were made under strict official supervision.

In 1925-26 the area under hemp cultivation was 400 acres, and 4,430 maunds of *ganja* were produced. In the preceding year the area under hemp cultivation was 250 acres, and the yield 1,851 maunds of *ganja*. In 1912-13, the area under hemp cultivation amounted to 644 acres for *ganja* and 12 acres for *bhang*, which produced 3,992 maunds of *ganja* and 2 maunds of *bhang*.

8 Import and export—Licensed vendors imported in bond, under permits and passes, *ganja* from any province in British India and *bhang* from the United Provinces or the Punjab for deposit in one of the bonded warehouses. The import of *charas* into the Presidency proper during the year was entirely prohibited. Issues from the bonded warehouses for local consumption or re-export to Indian States and foreign possessions were subject to payment of duty. Transfers from one warehouse to another were effected in bond. Import by private persons was prohibited but *bona fide* travellers coming from foreign territory could import for their own use *ganja* or *bhang* or any preparation or admixture thereof in quantities not exceeding two tolas in each case. Export by sea to foreign countries beyond India was permitted from the warehouse at Bombay only. All exports were subject to payment of duty except those in respect of which any remission or refund of duty was allowed in accordance with special agreements entered into with the importing States concerned. States

BOMBAY PRESIDENCY PROPER

previous year, against 40 seers during the year 1912-13 —

	<i>Maunds</i>		
	1912-13	1924-25	1925-26
<i>Ganja</i>	1,264	1,194	1,111
<i>Bhang</i>	208	212	192
<i>Charas</i>	136		

The average taxation was Rs 40 9 per seer comprising Rs 23 1 on account of duty and Rs 17 8 on account of vend fees. The average taxation per seer of all sorts of hemp drugs taken together in 1924-25 was Rs 40 1 against Rs 11 6 in 1912-13. The consumption of *charas* was entirely prohibited in the Presidency proper.

admixture thereof. The rates of duty leviable on hemp drugs in 1912-13, 1924-25 and 1925-26 were as follows —

	Per seer								
	1912-13			1924-25			1925-26		
	Rs	As	Ps	Rs	As	Ps	Rs	As	Ps
<i>Ganja</i>	7	8	0	22	8	0	22	8	0
<i>Charas</i>	16	0	0	60	0	0	60	0	0
<i>Bhang</i>	1	0	0	1	8	0	2	0	0

The privileges of wholesale and retail vend were separately licensed. Licenses for wholesale vend were issued to persons approved by the Collector and the Commissioner on payment of an annual fee varying from Rs 50 to Rs 150. The privilege of retail vend at each shop was sold separately by public auction. 12 wholesale licenses and 216 retail licenses were issued during the year. In 1924-25, 12 wholesale licenses and 228 retail licenses were issued against 378 in the year 1912-13.

16 Total consumption and average taxation—The total consumption of hemp drugs in 1925-26 amounted to 90,154 seers or 27.5 seers per 1,000 of the population according to the census of 1921. In 1924-25 the average consumption per 1,000 amounted to 34.3 seers, against 33.0 seers in 1912-13. For figures showing the total consumption of these drugs during the years 1912-13 and 1924-25 please see statement I.

The sales of *bhang* decreased by 21,986 seers. The decrease was partly due to an increase in the duty from Re 1-8-0 to Rs 2 per seer which affected the retail selling prices, and partly to the discontinuance of the sale of *ghundis* and the closure of 12 retail shops. There was a decrease in the consumption of *charas* of 407 seers which was due to smuggling from the Punjab and to the high selling prices charged by retailers. The average taxation was Rs 8.69 per seer, out of which Rs 4.92 were derived from duty and Rs 3.77 from vend fees. In the preceding year, the average taxation per seer of hemp drugs of various sorts taken together amounted to Rs 7.68 per seer out of which 4.03 were derived from duty and Rs 3.65 from vend fees. In 1912-13 the corresponding figures were Rs 4.4, 2.6 and 1.8, respectively.

17 Changes during the year—The important changes introduced during the year relating to hemp drugs were as follows —

- (a) The Excise duty on *bhang* was raised from Re 1-8-0 to Rs 2 per seer with effect from 1st April 1925 (*vide* G. R. No. 2195 [24 dated the 11th February 1925 R. D.])
- (b) Storage and sale of *ghundis* of *bhang* were discontinued with effect from 1st April 1925 (Commissioner in Sind's No. 2829-X, dated the 12th January 1924).

18 Offences—The number of cases relating to hemp drugs in 1925-26 increased from 177 in 1924-25 to 179. Important cases of *charas* continued to be detected in Karachi Town. The drug was chiefly smuggled by Pathan employees of the North Western Railway returning from their homes. The total quantity of contraband *charas* seized was 97 seers. The smuggling of Kelat *bhang* into Upper Sind continued, the number of cases detected (illicit possession) being 73. 15 cases of illicit cultivation of *bhang* came to light and the total number of plants seized was 4,170.

CHAPTER IV—BENGAL

19 **General revenue statistics**—The revenue from hemp drugs for the year 1925-26 was Rs 48,38,837 as shown below, and amounted to 21·2 per cent of the total Excise receipts of the province —

	Duty Rs	Vend fees Rs	Total Rs
<i>Ganja</i>	17,30,618	26,29,467	43,60,085
<i>Charas</i>	84,380	1,81,627	2,66,007
<i>Bhang</i>	17,578	1,95,167	2,12,745
TOTAL	18,32,576	30,06,261	48,38 837

In 1924-25 the total revenue derived from all sorts of hemp drugs amounted to Rs 47·52 lakhs and represented 22·0 per cent of the total Excise receipts of the Presidency. In 1912-13 the revenue from hemp drugs was Rs 30·70 lakhs, amounting to 22·31 per cent of the total Excise receipts during that year.

Ganja

20 **Production of Ganja and supply and vend arrangements**—*Ganja* was grown in Bengal in a compact tract of country about 69 square miles in area, at Naugaon in the district of Rajshahi. This area supplied not only the local requirements of this Presidency but also those of Assam, Bihar and Orissa, part of the United Provinces and also of certain Indian States and foreign territories. The privilege of wholesale supply of *ganja* to all retail dealers in Bengal and to all wholesale dealers in other provinces and Indian States, has been granted by Government to the Naugaon *Ganja* Cultivators' Co-operative Society. This society is composed entirely of *ganja* cultivators and purchases the entire crop each year from the individual cultivators and sells to retail and wholesale dealers at prices fixed by the Government from year to year on a definite basis. Each individual cultivator is licensed by the Collector to cultivate, and both the cultivation and storage are conducted under close excise supervision.

The details of cultivation for the last 3 years compared with those for the year 1912-13 are noted below —

	No of cultivators licensed	Area licensed Bighas	Total outturn Maunds	Average outturn per bigha	
				Mds	Srs
1912-13	2,959	3,063	7,078	2	12
1923-24	3,681	2,899	8,641	2	38
1924-25	3,310	2,000	6,689	3	13
1925-26	3,099	1,761	4,598	2	24

Licenses for retail sale were settled under the "Bengal Fixed-Fee System". Under this system, the retail price of the drug is fixed, and licensees pay monthly license or vend fees on the issues taken out in the preceding month on a graduated scale, the rate of license fee per seer increasing with the increase in the issues.

BENGAL

21 Duty, consumption and average taxation—With effect from the 1st May 1925 the rate of duty was raised to Rs 22 per seer, except in the districts of the 21 Parganas and Calcutta where it was raised to this amount from the 1st and 12th June 1925 respectively. It was further raised to Rs 32 per seer with effect from 1st April 1926. The drug was consumed in all the districts. The consumption of *ganja* in the British districts of Bengal in 1925-26 amounted to 1,786 maunds 33 seers and the average taxation thereon was Rs 58.7 of which Rs 22 was derived from duty and Rs 36.7 from vend fees. The rate of duty in 1924-25 was Rs 21 per seer against Rs 11 in 1912-13. The consumption of *ganja* in 1924-25 amounted to 1,727 maunds compared with 3,070 maunds in 1912-13. The average taxation on *ganja* in 1924-25 was Rs 60.3 (Rs 21 from duty and the rest from vend fees) against Rs 22.9 (Rs 11 from duty) in 1912-13.

22 Duty arrangements in regard to ganja exported outside the British Districts of the Province—*Ganja* despatched to the United Provinces, Bihar and Orissa and Assam paid duty in those provinces. *Ganja* could also be exported to other provinces in British India either in bond or on pre-payment of duty in Bengal. Supplies to Cooh Behar and the Feudatory States of Orissa were allowed free of duty. *Ganja* exported elsewhere paid duty at the rate current in Bengal before issue.

Charas

23 Supply, duty and vend arrangements—The use of *charas* was practically confined to certain towns in Western and Central Bengal. It was procured from Central Asia through the medium of licensed bonded warehouses in the Punjab, and paid duty in Bengal at the rate of Rs 30 per seer, half of which had to be deposited by the importer before he could get a permit for import, and the balance was paid on arrival of the consignment. The rate of duty on *charas* during 1912-13 was Rs 12 per seer.

The right of retail vend was disposed of under the "Bengal Fixed Fee System". The number of sanctioned shops in 1925-26 was 35 against 31 in the preceding year and 51 in the year 1912-13.

24 Consumption and average taxation—The consumption of *charas* in 1925-26 was 68 maunds 31 seers, and the average taxation Rs 96 per seer, of which Rs 30 were derived from duty and Rs 66 from vend fees. The duty was raised to Rs 50 per seer with effect from 1st April 1926. In 1924-25, 62 maunds of *charas* were consumed, and the average taxation per seer was Rs 98.8. In 1912-13 the consumption of *charas* was 27 maunds and the average taxation per seer of this drug was Rs 53.8.

Bhang

25 Supply, duty and vend arrangements, import and export—The cultivation of the *bhang* plant was forbidden but it grew wild in many parts of Bengal. The collection of *bhang* for use as an intoxicant or for sale was prohibited. The drug was obtained from the wholesale contractors in the district of Bhagalpore in Bihar and Orissa, by the *Ganja* Cultivators' Co-operative Society, Nagaon, who were given the exclusive privilege of supply to retail vendors in the Presidency. Duty was levied on issues from warehouses to retail vendors at the rate of Re 1 a seer throughout the Presidency.

BENGAL

Bhang could only be exported to the Indian States of Nepal, Bhutan and Sikkim to Hill Tripura and to French Chandernagore on payment of duty in Bengal. In 1925-26 1 maunds 15 seers were exported on payment of duty.

The retail vendors of *bhang* were licensed under the "Bengal Fixed Fee System" as in the case of "ganja" and "charas". Besides ordinary retail licenses druggists' permits for the possession of *bhang* and for the retail sale of medical preparations manufactured from it were granted by Collectors to approved medical practitioners on payment of a fee of Re 1 per annum. In 1925-26 one license was granted for the wholesale vend of *bhang* and 788 for its retail vend including 470 druggists' permits. In 1924-25 30 licenses were granted for the wholesale vend of *bhang*, and 741 for its retail vend including 430 druggists' permits. Licenses issued for the retail sale of *bhang* including druggists' permits in 1912-13 were 444.

26 Consumption and average taxation—The consumption of *bhang* in 1925-26 in the British districts of Bengal was 436 maunds 37 seers and the average taxation thereon was Rs 12.1 per seer of which Re 1 was derived from duty and Rs 11.1 from vend fees. The consumption of *bhang* in 1924-25 was 445 maunds against 699 maunds in 1912-13. The average taxation thereon was Rs 12.4 per seer in 1924-25 and Rs 3.7 per seer in 1912-13.

27 Consumption and taxation statistics for Ganja, Charas and Bhang together—Taking *ganja*, *charas* and *bhang* together the total consumption of hemp drugs in the British districts of Bengal in 1925-26 amounted to 2,292 maunds 21 seers or 1.9 seers per 1,000 of population according to the census figures of 1921. The general average taxation thereon was Rs 51 per seer of which Rs 18.2 were derived from duty and Rs 32.8 from vend fees. In 1924-25 the total consumption of hemp drugs of all descriptions amounted to 2,233½ maunds or 1.9 seers per 1,000 of the population against 3,796 maunds in 1912-13 or 3.34 seers per 1,000 of the population. The general average taxation thereon in 1924-25 was Rs 53.2 per seer (Rs 18.6 from duty and the balance from vend fees) against Rs 20.22 (Rs 9.8 from duty and the balance from vend fees) in 1912-13.

28 Prosecutions and convictions—The number of persons arrested for illicit cultivation or collection of *ganja* or *bhang* in 1925-26 increased to 91 from 47 in 1912-13 and 62 in 1924-25. Of these 73 men were convicted in 1925-26 55 in 1924-25 and 36 in 1912-13. The total number of persons convicted for offences relating to hemp drugs in 1925-26 was 407 against 295 in the preceding year and 264 in 1912-13. There was thus an increase of about 200 per cent in the number of convictions in 1925-26 compared with that of the preceding year and an increase of 19.0 per cent over the figure for 1912-13.

CHAPTER V—BURMA

29 General prohibition of the use of hemp drugs—The use of hemp drugs by ordinary persons and their production, import and sale, have been generally prohibited in Burma since 1873 the object being to keep Burmans from contracting the habit of consuming these drugs, to which they had not previously been accustomed

30 Special Licenses for possession for medicinal purposes—Possession of hemp drugs was prohibited except when possessed for medicinal purposes in the treatment of elephants or other beasts by (a) veterinary practitioners, or (b) other persons under and in accordance with the terms of a license granted by the Commissioner of the Arakan division for that Division and the Excise Commissioner for the rest of Burma. Twenty-two such licenses were issued in 1925-26 against 14 in the preceding year and 17 in 1912-13. The fees realised from these licenses amounted to Rs 159 in 1925-26 compared with Rs 71 in 1924-25 and Rs 85 in 1912-13.

Holders of such licenses obtained their supplies from the stocks of illicit *ganja* confiscated by Government. This was sold to them at the rate of Rs 5 per viss of 140 tolas. The amount so sold in 1925-26 was 44 seers against 37 seers in 1924-25.

31 Offences and Convictions. Seizures and smuggling of hemp drugs—Seizures of illicit hemp drugs increased from 198,246 tolas in 1924-25 to 546,839 tolas in 1925-26 and convictions from 497 to 596. In 1912-13 seizures amounted to 152,945 tolas and convictions to 501.

CHAPTER VI—BIHAR AND ORISSA

32 **General revenue statistics**—The hemp-drugs revenue for the year 1925-26 was Rs 41,18,000 as shown below,* and amounted to 20·8 per cent of the total Excise receipts of the Province—

	Duty	Vend fees	Total
	Rs	Rs	Rs
Ganja	22,45,000	17,65,000	40,10,000
Bhang	38,000	70,000	1,08,000
Total	22,83,000	18,35,000	41,18 000

The total receipts from hemp drugs in 1912-13 and 1924-25 amounted to Rs 23·06 lakhs and Rs 35·81 lakhs respectively, and the percentages which these revenues bore to the total Excise revenue were 22·2 in 1912-13 and 20·3 in 1924-25

33 **Ganja supply and vend arrangements**—There were in every district licensed warehouses for *ganja* maintained under Government supervision at district and sub-divisional headquarters by licensed wholesale vendors (goladais), who got their licenses free of charge. The wholesale vendors procured *ganja* either direct from the Co-operative Society of *ganja* growers at Nagaon in the Rajshahi district of Bengal or from other wholesale vendors, and sold it to holders of retail licenses. A license for the cultivation of *ganja* in the district of Bhagalpur was granted in 1925-26 to a private person, and the whole quantity manufactured by him was supplied to the wholesale vendor of Bhagalpur. Licenses for retail sale were settled under the auction system in some districts, and under the sliding scale system in others. Under the auction system the shops are put up to auction, subject to reserved fees. The Collector is not bound to accept the highest or any other bid, and an attempt is made to settle shops at fees at which they can be worked at a reasonable profit. Under the sliding scale system the shops are settled with selected men, and the license fee is assessed according to the prescribed scale on the consumption in each individual shop month by month. 57 wholesale and 1,094 retail licenses were issued in 1925-26. In 1912-13, 124 wholesale and 1,334 retail licenses were issued for the retail sale of *ganja*. The corresponding figures in 1924-25 were 64 and 1,110 respectively. Many of the wholesale dealers also held retail shops.

34 **Duty, consumption and average taxation**—Duty was payable on the issue of the drug from the wholesale vendors' golas (warehouses). The rate per seer in force in 1925-26 was Rs 40 in the districts of the Patna and Cota Nagpur divisions, in the district of the Santal Parganas and portions of the districts of Monghyr and Bhagalpur lying south of the Ganges. In the rest of the Province the duty was Rs 30 per seer. The

*The statistics of revenue are in each case given to the nearest thousand of rupees.

BIHAR AND ORISSA

same rate of duty was in force in 1921-25 also. The rates per seer in force in 1912-13 were —

	Rs
Sambalpur	7
Other districts of Orissa	9
Elsewhere	11

The consumption of *ganja* in the British districts of Bihar and Orissa in 1925-26 amounted to 1519 maunds, and the taxation realized thereon was Rs. 21.81 lakhs from duty and Rs. 17.65 lakhs from vend fees. The average taxation per seer was thus Rs. 63.6 of which Rs. 35.2 were derived from duty and Rs. 28.4 from vend fees. Duty amounting to Rs. 64 lakh on 18 maunds exported to other provinces and to the Political States

in the Province was also realised during the year under review. 58 maunds of *ganja* were exported out of the Province in 1921-25, against 5 maunds in 1912-13 and the receipts therefrom were Rs. 74 and Re. 16 lakhs respectively.

The consumption of *ganja* in the British districts of the Province amounted to 57,523 seers in 1921-25 and 99,920 seers in 1912-13. The revenue derived from this drug amounted to Rs. 33.94 lakhs in 1924-25 and Rs. 20.93 lakhs in the year 1912-13. The average taxation per seer was Rs. 59.0 in 1921-25 and Rs. 20.9 in 1912-13.

The drug was consumed in all districts of the Province, but largely in Patna, Shahabad, Monghyr, Bhagalpur, Purnea and Cuttack.

35 Duty arrangements in regard to ganja exported—Supplies of *ganja* to 22 of the Feudatory States in Orissa were allowed free of duty, in consideration of these States having forbidden the cultivation of the hemp plant in their territories and adopted conditions of duty and vend arrangements similar to those existing in the British districts of Bihar and Orissa. *Ganja* could also be exported to other provinces in British India, either in bond or on prepayment of duty in force in Bihar and Orissa. The duty-paid exports to Nepal, the Chota Nagpur Political States, and the two Orissa Feudatories (Bonai and Gangpur) to which *ganja* was supplied on payment of duty, amounted to 48 maunds, while duty-free exports to the other Feudatories in Orissa amounted to 19 maunds.

36 Charas Supply, duty and vend arrangements—The sale of *charas* has been prohibited in this Province from the year 1924-25. In 1912-13, the use of *charas* was confined to four districts, viz., Gaya, the Santal Parganas, Cuttack and Manbhum. The drug was procured either from the Punjab or from wholesale vendors in other provinces.

37 Bhang Supply, duty and vend arrangements—*Bhang* grew wild in many parts of Bihar and Orissa but collection for purposes of sale was permitted only in the two districts of Bhagalpur and Purnea. The total requirements of the Province, as well as of Bengal and Assam, which obtained their supplies of *bhang* from Bhagalpur, were estimated, and a contract was given to one person for the collection and storage of that quantity for supply to licensed wholesale vendors, subject to a fixed maximum price. The contractor was selected by tender with reference chiefly to the price at which he was prepared to supply the wholesale

CHAPTER VII—United Provinces, of Agra and Oudh

43 **General revenue statistics**—The total hemp drugs receipts for the year ending 31st March 1926 were Rs. 15.62 lakhs, as shown below, being 28.7 per cent of the total Excise revenue.

	Duty Rs.	Vend fee etc. P.	Total Ls.
Ganja	3,88,707	17.06.000	17,61,630
Charas	13,92,070		
Bhang	74,173		
Total	18,55,230	17,06.000	35,61,630

The receipts from hemp drug during the year 1924-25 amounted to Rs. 35.96 lakhs and were 29.3 per cent of the total Excise revenue. In 1912-13 the revenue from these drugs was Rs. 23.16 lakhs and the percentage that it bore to total Excise revenue was 18.8.

A license for the vend of hemp drugs covered the vend of all the three descriptions of hemp drugs.

44 **Ganja—supply and storage**—The cultivation of hemp for the production of *ganja* and the manufacture of this drug were prohibited, and import was permitted only from Bengal. The import had to be made by railway and had to be covered by a pass on the drug was required to be consigned to the Collector of a district in which one of the bonded warehouses established for the storage of *ganja* and *charas* was situated. Duty was levied on net weight of *ganja* and *charas* as it was issued from the warehouse to licensed vendors.

45 **Contract supply system**—This system has been in force in 48 districts since 1st April 1924. The new system is analogous to the system of contract supply of country spirit. Under it the privilege of supplying the intoxicating hemp drugs (*ganja*, *charas*, and *bhang*) at fixed rates to a particular tract is granted for a definite period to a supply contractor. The contracts are fixed by tender. The lowest tender is accepted but full power is reserved to accept such a tender as is deemed best in the public interest.

Drugs are issued to retail vendors on prepayment of the price and duty, from bonded warehouses within the contract area of supply. Portions of the buildings of the bonded warehouses already established for the contract supply of country spirit were utilised for the storage and issue of all the three varieties of hemp drugs. There were 74 warehouses in which the drugs were transported or imported as the case was to the warehouse under bond by the contractor.

46 **Duty and consumption**—The rates of duty levied per seer each of the years 1912-13, 1924-25 and 1925-26, were as follows—

(a) On baluchar *ganja* (whether chur round, or flat) which had been obtained direct from Rajshahi (the district of production)

1912-13	1924-25	1925-26
Rs.	Rs.	Rs.
11	32-6-0 to 32-14-0	33-6-0 to 33-14-0

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(b) On *pathai ganja* imported from the Central Provinces

1912-13	1924-25	1925-26
Rs	Rs	Rs
6	Import prohibited	Import prohibited

The total consumption of *ganja* in 1925-26 was 287 maunds, compared with 245 maunds in 1921-25 and 408 maunds in 1912-13

47 **Charas supply**—*Chara*, came from Central Asia through warehouses in the Punjab. Import from the Punjab was made by rail only and was covered by a pass. The drug was required to be consigned, in the manner already described in the case of *ganja*, to a bonded warehouse. On issue from the warehouse duty was levied by net weight.

The remarks in paragraph 45 relating to the introduction of the contract supply system apply in the case of *charas* also.

48 **Duty and consumption**—In 1925-26, the duty varied from Rs 55-12-0 to 56-9-0 per seer. In 1924-25, the duty per seer was the same as in 1925-26 against Rs 12 in 1912-13.

The State of Rampur was allowed to obtain *charas* direct from the Punjab. An export duty of 2 annas per seer was levied on all *charas* exported under bond. *Charas*, *ganja* and *bhang* were exported under bond to Benares State from the Benares Drugs Warehouse.

The consumption of *charas* in the United Provinces in the year ending 31st March 1926 was 619 maunds, against 667 maunds in 1924-25 and 1,254 maunds in 1912-13.

49 **Bhang—production, taxation and consumption**—The import of *bhang* from any place outside the United Provinces was prohibited. The main source of supply was the spontaneous growth of the wild hemp plant, in the Himalayan sub-montane tracts where it formed one of the commonest of weeds. The collection of the plant was regulated by the issue of licenses free of charge, and the plant so collected and prepared as *bhang* was sold to contract supply contractors or for export. The cultivation of *bhang* was prohibited.

In 1925-26, 5 licenses were issued for the collection of *bhang* from the wild hemp. The total consumption of the drug during that year was 2,893 maunds. In 1924-25, 10 licenses were granted for the collection of *bhang* from the wild plant, and the quantity of *bhang* consumed was 2,890 maunds. In 1912-13, there were 25 such licenses, and the total consumption of the drug was estimated at 4,996 maunds. In the years 1912-13 to 1924-25, licenses for the cultivation of *bhang* were also granted in the Farrukhabad district, but cultivation was prohibited from 1925-26. The collection of the drug of spontaneous growth was restricted to the districts specified in the foot-note below. The duty on *bhang* varied from 10 annas to 12 annas per seer during the year and was the same in 1924-25. In 1912-13 duty assumed the form of a transport tax levied at the rate of Rs 4 per maund or 1 anna 7 pies per seer.

The remarks in paragraph 45 regarding the introduction of the contract supply system apply also to *bhang*.

Saharanpur, Muzaffarnagar, Bijnor, Naini Tal, Bareilly, Kheri, Pilibhit, Bahraich, Gonda, Basti, and Gorakhpur

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50 **General vend arrangements**—As stated in paragraph 43 above, one license covered the right to sell hemp drugs of all the three descriptions. In 1925-26 there were 1 wholesale and 2,069 retail shops. Shops were settled, licensees were selected and the collection of fees effected in the manner described in paragraph 197, Chapter VII of the Memorandum on Intoxicating Liquors for 1925-26. In 1924-25 there were 1 wholesale and 2,075 retail shops against 102 wholesale and 3,463 retail shops during the year 1912-13.

Licenses for the wholesale vend of *bhang* were granted on payment of a fee of Rs. 100 per annum to enable persons other than farmers to carry on a wholesale trade within the province, or to export *bhang* to other provinces where such export was permitted.

51 **Administrative changes**—There were no administrative changes affecting hemp drugs during the year.

52 **Prosecutions and convictions**—The number of offences relating to hemp drugs in 1925-26 was 246 against 145 in 1924-25, resulting in an increase of 69.6 per cent.

53 **Total consumption of hemp drugs and average taxation**—Taking *ganja*, *charas* and *bhang* together, the total consumption of hemp drugs in the United Provinces was 3,799 maunds in 1925-26, or 3.3 seers per 1,000 of the population according to the census figures of 1921, and the average taxation thereon amounted to Rs. 23.7 per seer, of which Rs. 12.3 were derived from duty. In 1924-25 the total consumption of hemp drugs of various descriptions taken together amounted to 3,802 maunds, against 6,658 maunds in 1912-13. The average total consumption of hemp drugs per 1,000 of population amounted to 3.4 seers in 1924-25, against 5.6 seers in 1912-13. The average taxation per seer of hemp drugs (of all sorts taken together) was Rs. 23.6 in 1924-25 against Rs. 8.7 in 1912-13.

CHAPTER VIII—PUNJAB

54 **General revenue statistics**—The hemp drugs revenue for the year 1925-26 (raised mainly from duty on *charas*) amounted to Rs 12 37 lakhs being 10·3 per cent of the total Excise receipts Rs 7,99,006 of this amount were derived from duty. The hemp drugs revenue in 1924-25 amounted to Rs 13·5 lakhs and represented 11·3 per cent of the total Excise revenue during that year. The receipts from hemp drugs in 1912-13 were Rs 7·4 lakhs and bore a percentage of 11·5 to the total Excise revenue. In 1924-25 the duty receipts amounted to Rs 7·70 lakhs against Rs 4·60 lakhs in 1912-13.

Charas

55 **Import duty and local consumption.**—*Charas* is imported from Central Asia (Yarkand). All *charas* brought from there is first warehoused at Leh where a special warehouse has been established for this purpose. From Leh the *charas* is required to be imported into Punjab under a transport in bond pass granted by the British Joint Commissioner and by one of the two specified routes, viz., (1) by Kulu or (2) by Kohala (Kashmir) and Rawalpindi. On arrival in the Punjab the drug is required to be stored in one of the four Government bonded warehouses at Sultanpur, Hoshiarpur, Amritsar and Rawalpindi—and remains there till cleared for consumption. On issue from the warehouse in 1925-26 it paid a duty at a rate of Rs 60 per seer, if intended for consumption in the Punjab itself or for export to Indian States. In 1912-13 the rate of duty was Rs 10 per seer. The greater part of issue from the Punjab warehouses during the year under review was however intended for the United Provinces and went out in bond paying duty in the latter province. Small issues in bond also took place to Ajmer-Merwara, Assam, Bengal, Bihar and Orissa, Bombay, Baluchistan, Central Provinces and North-West Frontier Province and Delhi, and these were likewise excised in the province of consumption. The actual consumption of *charas* in the Punjab in 1925-26 as indicated by the sales for consumption of that year was 279 maunds against 277 maunds in the preceding year and 637 maunds in 1912-13.

Bhang

56 **Cultivation and taxation**—The hemp plant grew wild in the Sub-Himalayan districts and to a less extent along canal lands and in other regularly watered tracts. Cultivation was unrestricted in the districts of Ambala, Simla, Jullundur, Hoshiarpur, Gurdaspur, Kangra, Rawalpindi and Campbellpur. In Dehra Ghazi Khan cultivation was allowed under license and subject to an acreage duty of Rs 4 per acre. In all other districts cultivation was prohibited except in small patches of lands and under special license by fakirs and other persons attached to religious institutions for their own consumption. Such persons paid no acreage duty. An import duty of Rs 6 per maund on *bhang* has been notified and also a duty of Rs 6 per maund from one district to another or to places outside the province. This duty is however not levied on consignments in-bond to other provinces. In 1912-13 the import duty was notified Rs 4 per maund and also a duty of Rs 4 per maund was levied on transport from one district to another.

57 **Vend arrangements for charas and bhang**—The right of retail vend of *charas* and *bhang* in sanctioned shops was sold annually by auction.

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Most of these shops were for the sale of both drugs but some for one alone. In 1925-26 there were 281 shops for the sale of *charas* and 284 shops for the sale of *bhang*. In 1924-25 there were 281 shops for the sale of *charas* and 282 shops for the sale of *bhang*, against 396 shops for *charas* and *bhang* together and 96 separate shops for *charas* and 49 separate *bhang* shops in 1912-13.

Retail vendors were supplied by wholesale licensees who were each required to pay a fee of Rs 16 per annum for their licenses and of whom there were 68 in 1925-26 against 67 in the preceding year and 75 in 1912-13.

58 **Retail price of charas**—From 1st April 1925 the maximum retail price of *charas* has been fixed at Re 1-2-0 per tola.

59 **Total consumption and average taxation**—Taking *charas* and *bhang* and preparations thereof together the total consumption in 1925-26 was 2,540 maunds giving an average consumption of 4.8 seers per 1,000 of population according to the census figures of 1921, and an average taxation of Rs 54.01 per seer of which Rs 50 were derived from the duty on *charas*. Taking *charas* and *bhang* together the average consumption per 1,000 of population in 1924-25 was 4.5 seers against 5.9 seers in 1912-13. The average taxation per seer of hemp drugs (*bhang* and *charas*, etc.) together in 1924-25 amounted to Rs 50.25 against Rs 6.3 per seer in 1912-13.

Ganja

60 *Ganja* was not produced in the Punjab and its possession or import was absolutely prohibited.

61 **Contraband trade in charas**—In consequence of the high rate of duty levied on *charas* in British India the import of Yarkand *charas* into Chitral has during the last few years assumed serious proportions.

During 1925-26 a large number of seizures of contraband *charas* were made. In spite of the strenuous efforts of the excise staff both in the North-West Frontier Province and in the Punjab the amount of *charas* imported by the Chitral route in 1924-25 was far greater than the smugglers could deal with immediately. The smugglers therefore devoted themselves during 1925-26 to the disposal of their large stocks from different points across the border into British territory. The question of establishing a bonded warehouse at Chitral similar to the one at Leh to control the illicit traffic was under the consideration of the Government of India. The smugglers purchased the contraband at Rs 6 to Rs 10 and could conveniently sell it at rates varying from Rs 30 to Rs 35 per seer. They adopted ingenious methods for concealing the drug: empty eggshells, Indian drums, sewing machine boxes, *canisters* of ghee, soles of shoes and leather waistcoats were found to have been employed as the receptacles in which *charas* was placed.

62 **Special preventive staff**—During 1925-26 four Excise Sub-Inspectors and a number of excise peons were detailed to watch the trains at Rawalpindi Railway Station. Two Sub-Inspectors and 4 peons were employed to watch the trains at Campbellpur and a special detective was employed at Lalamsi who did useful work in making arrests which escaped detection at Campbellpur, Rawalpindi and the intervening stations. The Excise staff thus strengthened in co-operation with the Railway Police arrested 127 persons for having smuggled 703 seers of contraband *charas*.

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63 **Arrests and convictions**—The following table shows the number of persons arrested and convicted for offences relating to hemp drugs during the years 1912-13, 1924-25 and 1925-26 —

Year	Arrested	Convicted
1912-13	52	42
1924-25	160	115
1925-26	283	227

The number of persons arrested and convicted for smuggling hemp drugs in 1925-26 was 169 and 147, respectively, against 85 and 60 in 1924-25 and 1 and 1 respectively in 1912-13. Thus the number of persons convicted for smuggling hemp drugs in 1925-26 increased by 145 per cent over that of the preceding year. The number of persons convicted for illicit cultivation of the hemp plants in 1925-26 was 5 against 3 in the preceding year and 18 in 1912-13.

CHAPTER IX—CENTRAL PROVINCES AND BERAR

64 **General revenue statistics**—The hemp drugs receipts for the calendar year 1925 amounted to Rs 16,17,000,* being 9·8 per cent of the total Excise revenue for that year (including cost price of opium supplied to the Central Provinces and Berar). In 1924, the hemp drugs receipts amounted to Rs 14,04,000,† against Rs 7,40,000 in 1912-13, and the revenue from these drugs represented 9·7 per cent of the total Excise revenue in 1924, against 7·0 per cent in 1912-13.

65 **Ganja Source of supply**—The cultivation of the hemp plant for the production of *ganja* was restricted to the Khandwa tahsil of the Nimar district, and was there carried on under license, the cultivators being bound to harvest their crop under Government supervision, and to store the produce in a Government storehouse whence it was issued to local bonded warehouses for consumption in the British districts of the Province. All issues were made under the supervision of a responsible Government officer of the rank of a District Excise Officer.

The Nimar district at one time produced sufficient *ganja* not only to meet the demand of the Central Provinces and Berar, but to allow of large exports to the United Provinces and to numerous States outside the Province, such as Gwalior, Indore, Rewa and Bhopal. From the year 1892, however, the export trade gradually declined and no *ganja* was exported except to Berar, between the years 1899-1900 and 1906-07. The amount of *ganja* produced declined simultaneously with the demand for export, and in 1925 was only sufficient to meet the demands of the Central Provinces and Berar.

66 **Duty and vend arrangements**—*Ganja* intended for consumption in the Central Provinces and Berar was issued from the Khandwa storehouse, and was stored in a Government warehouse at the headquarters of each tahsil. On removal for issue to retail vendors they paid duty on the quantity removed. The rate of issue price in force in 1925 was Rs 37-8-0 per seer, compared with Rs 32-8-0, duty Rs 30 and cost price Rs 2-8-0 in the preceding year and Rs 7-8-0 duty in 1912-13. A new system was introduced at the close of the year 1918-19. Wholesale vendors were eliminated, and the entire crop was purchased by Government, and supplied direct to the retail vendors at a fixed price. The cost price of *ganja* was fixed at Rs 2-8-0 per seer throughout the Province in contrast to the fluctuating and often widely divergent prices previously charged by wholesale vendors. The result was an increase in license fees, a net gain on the sale-proceeds of *ganja* and a regular supply of the drug in all shops. The rate of 12 annas per seer of cleaned *ganja*, formerly paid to cultivators, being found unremunerative was increased to one rupee in 1919-20. But in 1920-21 it was reduced to 13 annas, and in 1921-22 it was again reduced to 12 annas. From April 1922 it was increased to 13 annas, and in 1923 it was increased to 14 annas. In 1924 it was increased to one rupee with an additional half anna to the cultivators of the Dhangaon centre for the extra cost of transport from that village. In 1925 the cultivators accepted the same rates as in the preceding year.

*The statistics of revenue are in each case given to the nearest thousand of rupees.

†Including cost price of opium.

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The right of retail vend was disposed of annually by auction for each shop separately. The number of shops in 1925 was 969, against 1,004 in the preceding year and 1,035 plus 4 temporary shops in 1912-13.

67 **Consumption, revenue and average taxation**—The sales of *ganja* to retail vendors in the British districts of the Central Provinces and Berar in 1925 amounted to 621 maunds and the revenue realized from the drug was Rs 9,35,000 from issue price on issues to the retail vendors from warehouses, and Rs 6,29,000 from fees for the privilege of retail vend. The average taxation from vend fees thus amounted to Rs 25.3 per seer on *ganja* sold to the retail vendors. Adding to this issue price at the rate of Rs 37.5 per seer, the total average taxation on such sales amounted to Rs 62.8 per seer.

In 1924 the sales of *ganja* to retail vendors in the British districts amounted to 647 maunds, against 1,178 maunds in 1912-13, and the revenue realized from the drug in 1924 amounted to Rs 7,93,000 from duty and Rs 5,48,000 from fees for the retail vend, against Rs 3,59,000 from duty and Rs 3,33,000 from fees for the retail vend in 1912-13. The total average taxation per seer in 1924 amounted to Rs 51.2 (21.2 from vend fees), against Rs 14.6 (7.1 from vend fees) in 1912-13.

68 **Supply to Feudatory States**—*Ganja* was supplied free of duty to the Feudatory States of the Central Provinces, other than those transferred from Bengal in 1905. The States were bound not to permit the cultivation of the hemp plant in their territories and not to issue the drug to their licensed vendors at lower rate than the retail vendors of the Province had to pay for it. The Feudatory States transferred from Bengal in 1905 were charged full duty rates. The amount supplied to the Feudatories in 1925 was 40 maunds against 41 maunds in the preceding year and 111 maunds in 1912-13.

69 **Bhang, average taxation and vend arrangements**—*Bhang* was imported from Hoshiarpur in the Punjab, and was stored in the Government godown at Khandwa, whence it was supplied to warehouses in the provinces for issue to retail vendors at fixed price. The issue price per seer was Rs 7 against duty Rs 2 in 1912-13. It was retailed in special shops. The number of such shops was 54 against 51 in the preceding year. In 1912-13 the number of shops licensed for the exclusive sale of *bhang* was 12. As in the case of *ganja* the right of vend was disposed of by auction and the revenue realized therefrom amounted to Rs 22,600 in 1925 against Rs 18,000 in 1924 and Rs 5,000 in 1912-13. The issue price of *bhang* issued from warehouses to retail vendors in 1925 was Rs 12,200 against Rs 10,800 duty in 1924 and Rs 5,000 in 1912-13, and the quantity sold was 44 maunds against 54 maunds in the preceding year and 60 maunds in 1912-13. The average taxation from vend fees on the sales to the retail vendors thus amounted to Rs 12.8 per seer in 1925, against Rs 8.3 per seer in 1924 and Rs 2.1 per seer in 1912-13. Adding to this the issue price the total average taxation realized from the drug was Rs 19.8 per seer in 1925, against Rs 13.3 per seer adding duty in 1924 and Rs 4.1 per seer in 1912-13.

70 **Charas**—Prior to 1906-07, there was no licit sale of *charas* in the Central Provinces or Berar, but in that year and the year following,

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shops were licensed for the first time. The drug was purchased by the Government and supplied only at one place in the Province, *viz.*, Jubbulpore, for the convenience of sepoys from the Punjab. In 1921 it was liable to a duty of Rs 80 per seer. In 1912-13 the duty was Rs 16 a seer. The duty on issues to retail vendors in 1924 was Rs 5,000 against Rs 12,000 in 1912-13, and the sales amounted to 2 maunds in 1924 against 19 maunds in 1912-13. In 1924 the vend fees amounted to Rs 13,800 against Rs 19,000 in 1912-13. The total average tax on per seer on *charas* amounted to Rs 252 (172 from vend fees) in 1924, against Rs 110 (250 from vend fees) in 1912-13.

The only shop at Jubbulpore was closed permanently in the middle of August 1924, and thus the licit sale of the drug was put a stop to throughout the Province.

71 Important change—The issue price of *ganja* was enhanced from Rs 32-8-0 to Rs 37-8-0 per seer with effect from 1st January 1925.

72 Offences, convictions and seizures—There were thirty-three cases of illicit cultivation of the hemp plant, against 23 in 1924 and 18 in 1912-13. Cases relating to smuggling and possession in excess of the legal limit declined from 98 in 1924 to 77 in 1925 under *ganja*, while under *bhang* they rose from 3 in 1924 to 6 in 1925 and from 26 in 1924 to 71 in 1925 under *charas*. The total number of offences relating to hemp drugs in 1925 was 739, against 503 in the preceding year and 63 in 1912-13.

The total quantities seized in 1925 were 16 seers 9 tolas of *ganja*, against 14 seers 42 tolas in 1924; 10 seers 41 tolas of *charas* against 2 seers 61 tolas in 1924, and 4 seers 50 tolas of *bhang*, against 2 seers 23 tolas in 1924.

73 Consumption of and average taxation on ganja, bhang and charas taken together—The total consumption in British districts of the Central Provinces and Berar of licit *ganja* and *bhang* taken together in 1925 was 665 maunds, being at the rate of 1.9 seers per 1,000 of the population according to the census figures of 1921. The general average taxation was Rs 60 per seer, of which Rs 36 were derived from issue price. The average consumption of hemp drugs per 1,000 of population was 2 seers in 1924 and 3.6 seers in 1912-13, and the average taxation per seer of hemp drugs amounted to Rs 49 (29 from duty) in 1924, against Rs 14.6 (7.5 from duty) in 1912-13.

CHAPTER X—ASSAM

71 General revenue statistics—The revenue derived from hemp drugs during the year 1925-26 was Rs 8,66,000 as shown below, amounting to 11.75 per cent of the total Excise receipts of the province —

	Duty Rs	Vend fees Rs	Total Rs
Ganja	3,71,000	4,95,000	8,66,000
Bhang	Nominal	Nominal	Nominal

In 1924-25 the total receipts from hemp drugs amounted to Rs 7.89 lakhs against Rs 6.88 lakhs in 1912-13. The percentage of revenue from hemp drugs to total Excise revenue was 11.96 in 1924-25 against 11.2 in 1912-13.

72 Ganja—supply and vend arrangements—There were in every plains district of the province licensed warehouses for storage of *ganja* maintained under Government supervision, at district and sub-divisional headquarters by licensed wholesale vendors who were granted licenses free of charge. These wholesale vendors obtained their supplies either direct from the Nagaon Ganja Cultivators' Co-operative Society, Limited, in the Rajshahi district of Bengal, or from other wholesale vendors and supplied the licensed retailers, who obtained by auction for a period of one year the privilege of selling in sanctioned shops. The limit of retail sale of the drug was three tolas. Many of the wholesale dealers also held retail shops. Thirty-one wholesale and 231 retail licenses were issued in 1925-26, against 33 wholesale and 233 retail licenses during the preceding year and 47 wholesale and 245 retail licenses in the year 1912-13.

76 Duty, consumption and average taxation—Duty was levied on all descriptions of *ganja* on issue from the wholesale vendor's gola at the uniform rate of Rs 20 per seer, in each of the years 1924-25 and 1925-26 and at the rate of Rs 11 per seer in 1912-13. In practice only *chur ganja* was used in 1925-26 (*chur ganja* consists of the broken pieces of the flower which drop off in making flat and round *ganja*). The drug was consumed in all districts. The total consumption during the year under review amounted to 463 maunds and 37 seers, against 410 maunds and 5 seers in 1924-25 and 846 maunds and 24 seers in 1912-13.

The rise in the consumption of *ganja* was largely due to the growth of the foreign population, following prosperous trade conditions and the construction of the new railway in the Sibsagar district, and also to the continued influx of immigrants from East Bengal. A further cause of the increase was undoubtedly the detection of several cases of illicit cultivation and smuggling of hill *ganja*. It was suspected that some opium eaters in Sibsagar, Kamrup and Nowgong districts were taking to *ganja* in place of opium and the question was under enquiry. The average taxation on *ganja* in 1925-26 was Rs 46.50 per seer (Rs 19.92 from duty and Rs 26.58 from vend fees), against Rs 48.10 per seer (Rs 20.09 from duty and Rs 28.01 from vend fees) in the preceding year and Rs 20.3 per seer (Rs 11.1 from duty and Rs 9.2 from vend fees) in 1912-13.

77 Bhang—supply, duty and vend arrangements—*Bhang* grew wild in many parts of the province. The cultivation of the hemp plant was forbidden, but its wild growth was so extensive that the only restriction found feasible in regard to the possession of *bhang* was to limit it to a maximum of a quarter of a seer per individual, the possession of any larger quantity requiring a special license. Efforts were made to license shops for sale of *bhang* in selected localities, but these

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did not prove a success, and in the year 1925-26 only two such licenses—one in Cachar and the other in Sylhet, were taken out. The retail vendors obtained their supplies from Calcutta or elsewhere. Duty was levied at the rate of 8 annas per seer at the time of issue of passes to the retail vendors.

Apart from the ordinary retail licenses 23 druggists permits were issued on payment of a fee of one rupee each in Sylhet, Goalpara, Kamrup and Sibsagar for the sale by medical practitioners of medicinal preparations containing *bhang*. In 1924-25 there were 17 such permits against 3 in the year 1912-13.

The total annual fees amounted to Rs 669 compared with Rs 701 in the preceding year.

78 Consumption and average taxation—The consumption of *bhang* in 1925-26 amounted to one maund and 22 seers, against 2 maunds in the preceding year and 5 maunds and 9 seers in the year 1912-13. The average taxation thereon in 1925-26 was Rs 11.29 per seer (Rs 5 from duty and Rs 10.79 from vend fees), whereas in 1924-25 it was Rs 9.26 per seer, compared with Rs 1.64 per seer in 1912-13.

Offences and convictions

79 (a) Assam Valley Division—Cases of illegal possession of excise *ganja* rose from 4 in 1924-25 to 5 in 1925-26. The number of cases of illegal cultivation of excise *ganja* fell from 30 to 14, and of illicit sale of *bhang* from 2 to 1. Besides these there were two cases of unlicensed sale of excise *ganja* as in the year 1924-25 and 22 cases of illicit possession and sale of hill *ganja* against 25 in the previous year.

(b) Surma Valley and Hill Division—Cases of illegal cultivation of excise *ganja* rose from 4 to 5, of illegal possession of excise *ganja* from 3 to 5 and of illegal importation of hill *ganja* from 14 to 32, while cases of unlicensed sale of excise *ganja* fell from 3 to 2, of smuggling of *ganja* from 11 to 5 and of illicit possession and sale of hill *ganja* from 13 to 7.

The total number of offences relating to hemp drugs in 1912-13, 1924-25 and 1925-26 in the province of Assam was 52, 115 and 104, respectively.

80 Consumption and taxation on all descriptions of hemp drugs taken together—Of *ganja* and *bhang* taken together the total consumption in the province in 1925-26 amounted to 465 maunds, or 24 seers per 1,000 of population according to the census figures of 1921. The average consumption of *ganja* and *bhang* taken together per 1,000 of population in 1924-25 was 21 seers against 51 seers in 1912-13. The general average taxation thereon in 1925-26 was Rs 46.50 per seer (Rs 19.92 from duty and Rs 26.58 from vend fee), against Rs 48.10 per seer (Rs 20.09 from duty and Rs 28.01 from vend fee) in 1924-25 and Rs 20.02 per seer (Rs 11.0 from duty and Rs 9.0 from vend fees) in 1912-13.

CHAPTER XI—NORTH-WEST FRONTIER PROVINCE

81 **Revenue**—The hemp drugs revenue for the year 1925-26 amounted to Rs 63 000*, against Rs 98 000 in the preceding year and Rs 1,36,000 in the year 1912-13

82 **Charas Import duty and consumption**—The *Charas* required for consumption in the province was obtained either from the Punjab or direct from Central Asia by the Gomal route *via* Dera Ismail Khan. Imports by this last route were however very rare, and the whole of the supplies were received from the Punjab by the North-Western Railway.

Bonded warehouses have been established at the headquarters of all the districts in the Province. The drug when imported into the Province was required to be stored in these warehouses, and it remained there till cleared for consumption. On issue from the warehouses it paid duty at the rate of Rs 40 per seer. Rs 15,527 were realised on this account during 1925-26. In 1924-25 the rate of duty on issue of *Charas* from the warehouses was the same *viz*, Rs 40 a seer, while in 1912-13 it was Rs 12 a seer. The receipts from this source amounted to Rs 35,731 in 1924-25, against Rs 23,079 in 1912-13. Thus the receipts from duty in 1925-26 dropped by 61 per cent compared with those in the preceding year.

Charas was imported from the Punjab without prepayment of duty under a transport-in-bond pass. Application for a pass was made to the Officer in charge of the Punjab bonded warehouse from which the import was to be made, and the pass granted was held to be sufficient authority for the import of the drug into the Province and for its transport to the district of destination, to the bonded warehouse to which it had to be taken direct.

The consumption of *charas* in the Province in 1925-26, as shown by the sale returns of that year, was 431 seers, compared with 973 seers in the preceding year and 3,844 seers in 1912-13. These figures are indicative of the rapid growth of the contraband trade in this drug. Legal *charas* was sold at from 6 to 10 *mashas* per rupee, while contraband *charas* could be had at from 32 to 48 *mashas* per rupee. Hence the contraband trade in *charas* flourished and expanded at the cost of the legal sale.

83 **Revenue from licenses**—The receipts from license fees in 1925-26 amounted to Rs 46,332 against Rs 61,204 in 1924-25 and Rs 2,432 (for *charas* and *bhang* together) in 1912-13.

84 **Bhang cultivation and taxation**—*Bhang* grew wild in some parts of the Province. Cultivation was unrestricted in the districts of Hazara, Peshawar and Kohat. In all other districts cultivation was prohibited, except in small patches of land and under special licenses by fakirs and other persons attached to religious institutions for their own consumption. Such persons paid no duty on their cultivation.

85 **Import, export and transport**—A duty of Re 1-8-0 per quarter of a maund of *bhang* was levied (a) on import into the Province, and

*The statistics of revenue are in each case given to the nearest thousand of rupees.

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(b) on transport from one district to another within the Province or to places outside the Province, except when such transport took place under bond for the repayment of the import duty leviable in the province of consumption

Bhang could be imported into the Province from (a) foreign territory situated to the west of the Indus or Kashmir, and (b) the Punjab, by any person holding a license to sell the drug wholesale or retail. In the case of imports from foreign territory, it was necessary to obtain a permit from the Collector of the district in which the importer held his license to sell *bhang* and also an import pass from the Collector of the district into which the *bhang* was to be brought on first reaching British India. Imports from the Punjab could be made only under a transport-in-bond pass from the Collector of the district of the Punjab from which the import was made on the production of a permit from the proper officer of the importing district.

86 In 1925-26 the *bhang* consumed in the Bannu and Dera Ismail Khan districts was imported from the Punjab, and Rs 571 were realised as duty thereon and credited to the North-West Frontier Province. There were no imports into Hazara, Peshawar and Kohat where, as stated above, *bhang* grew wild. In 1924-25 the duty on imported *bhang* amounted to Rs 568 against Rs 480 in 1912-13.

Sales of *bhang* decreased from 6,298 seers in 1912-13 to 4,583 seers in 1924-25 and to 4,554 seers in 1925-26.

87 **Vend arrangements for Charas and Bhang**—The right of retail vend of *charas* and *bhang* in separately sanctioned shops was sold annually by auction. Most of these shops were for the sale of both drugs. In the years 1924-25 and 1925-26 there were 61 and 54 shops for the sale of *charas* and *bhang* together, against 56 in 1912-13. There was also one shop for the exclusive sale of *charas* in each of the years 1924-25 and 1925-26 against 18 in 1912-13. There was also one *bhang* shop in the year 1912-13.

88 **Ganja**—*Ganja* was not consumed in the Province and its import was prohibited.

89 **Important feature**—A proposal for the establishment of a *charas* warehouse in Chitral similar to that of Leh, was under the Chief Commissioner's consideration, and after the close of the year under report it was decided to refer to the Government of India the whole question of measures for combating the traffic in *charas* via Chitral. The negotiations with His Highness the Mehtar of Chitral were still in progress.

90 **Offences and Convictions**—The number of persons convicted for serious offences in respect of hemp drugs in 1925-26 was 101 against 102 in the preceding year and 9 in 1912-13. Convictions for minor offences were obtained in case of 6 persons in 1925-26, against 6 persons in 1924-25 and 8 persons in 1912-13.

91 **Total consumption and average taxation**—Taking *charas*, *bhang* and other preparations of hemp together, the total consumption

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in 1925-26 was 4 985 seers, against 5,356 seers in the preceding year and 10 155 seers in 1912-13. The average consumption of hemp drugs (various sorts together) per 1,000 of population in 1925-26 was 2 seer, against 4 seer in 1924-25 and 5 seer in 1912-13. The total average taxation per seer of hemp drugs in 1925-26 was Rs 147 50 (Rs 107 50 from vend fees and Rs 40 0 from duty), against Rs 102 90 (Rs 62 90 from vend fees and 10 0 from duty) in 1924-25, and Rs 13 4 (Rs 5 9 from vend fees and 7 5 from duty) in 1912-13.

CHAPTER XII—DELHI

92 **General revenue**—The revenue accruing from the sale of hemp drugs in the Delhi province for the years 1924-25 and 1925-26 amounted to Rs 1,43 000 and 1,00 000 respectively as against Rs 67 883 during the year 1912-13

These receipts were derived from license fees and duty on hemp drugs consumed in the Delhi province

93 **Charas and Bhang**—All *Charas* and *Bhang* consumed in Delhi was imported in bond from the Punjab on payment of duty in the local treasury. For this purpose a warehouse has been established at Delhi with effect from 1st April 1917

94 **Consumption of Charas**—The total consumption of *charas* and *bhang* in Delhi during the years 1924-25 and 1925-26 compared with the figures of 1912-13 may be indicated by the following figures —

	1912-13	1924-25	Seers 1925-26
1 <i>Charas</i>	3,895	1 855	1 396
2 <i>Bhang</i>	4,071	3 243	3 164

The decrease in consumption was due chiefly to the rise in prices of hemp drugs (*charas* and *bhang*)

95 **Retail vend of Charas and Bhang**—The right of retail vend of *charas* and *bhang* was sold annually by public auction. During the years 1924-25 and 1925-26 there were 4 shops for the sale of *charas* and 6 shops for the sale of *bhang* while the number of shops during the year 1912-13 was 8 and 7 respectively

96 **Wholesale Vend**—Wholesale licenses were issued at Rs 16 per annum, and the fee charged for wholesale in bond licenses was Rs 5 per annum. There was only one wholesale dealer in Delhi during each of the years 1924-25 and 1925-26 compared with 3 in 1912-13

97 **Duty**—The rates of duty levied in the Delhi province were as follows —

	1912-13	1924-25	1925-26
1 <i>Charas</i> (per seer)	10	60	60
2 <i>Bhang</i> (per quarter maund or fraction thereof)	1	1½	1½

98 **Offences and Convictions**—The number of persons arrested and convicted during the year 1925-26 was as follows —

	Arrested	Convicted
1 Smuggling of <i>charas</i>	5	3
2 Unlicensed sale of <i>charas</i>	21	13
3 Illegal possession of <i>charas</i>	6	4
Total	32	20

99 **Total consumption of charas and bhang and average taxation thereon**—Taking *charas* and *bhang* and its preparations collectively the total consumption in 1924-25 and 1925-26 was 5,098 seers and 4 560

DELHI

seers respectively, against 7,966 seers in 1912-13. The average consumption per thousand of population according to the census returns of 1911 and 1921 comes to —

		Seers
1912-13	1924-25	1925-26
19 91	10 4	9 34

The average taxation per seer from duty and from vend fee may be indicated by the following table —

	1912-13	1924-25	1925-26
	Rs	Rs	Rs
1 From duty	2 9	14-1-7	8-12-0
2 From vend fee	6 43	13-11-11	13-6-2

Ganja—The possession and sale of *Ganja* was absolutely prohibited in the Delhi Province.

101 No note-worthy resolutions or bills were issued or passed during the year under report.

CHAPTER XIII—AJMER-MERWARA

102 Description of Excise system formerly in force—Up to the year 1898-99 the traffic in hemp drugs was practically subject to no control in Ajmer-Merwara except that the monopoly of vend of the drugs throughout the territory in shops fixed by the local authorities was sold by auction for annual or (in special cases) triennial periods. The hemp plant was not locally cultivated. *Charas* was and is imported from the Punjab and *ganja* from the Central Provinces, but the contractors were at liberty to obtain their supplies whence they pleased.

103 Revised arrangements introduced since 1899-1900—With effect from the 1st April 1899 revised rules for the regulation of the hemp drugs traffic in Ajmer-Merwara were brought into operation with reference to the recommendations of the Hemp Drugs Commission, and the orders of the Government of India thereon, and the principal provisions of these are enumerated below —

- (1) The cultivation of the hemp plant in Ajmer-Merwara has been absolutely prohibited
- (2) The import of hemp drugs into the district is permitted only by rail through the Ajmer railway station and under cover of a pass from the Collector of Ajmer-Merwara and subject to the following conditions, *viz* —
 - (a) the import must be made under bond for payment in Ajmer-Merwara of the duties leviable on the drugs imported, and
 - (b) the drugs must be consigned by the importer direct to the Collector of Excise revenue, Ajmer-Merwara, and must be forthwith removed to a bonded warehouse established at Ajmer and kept there until issued for consumption on payment of duty

The only persons authorised to import were the licensed vend contractors of hemp drugs

(3) The quantitative duties leviable on the drugs during the years 1912-13, 1924-25 and 1925-26 were as follows —

	1912-13	1924-25	1925-26
	Rs	Rs	Rs
<i>Ganja</i> (per seer)	7-8	10	10
<i>Charas</i> (per seer)	10	60	60
<i>Bhang</i> and <i>majum</i> (per maund)	5	6	6

(4) The arrangements for the vend of the drugs described in paragraph 102 above were continued

104 The number of retail shops sanctioned under the above arrangements in each of the years 1912-13, 1924-25 and 1925-26 was 16. The total receipts from duty and vend fees together in 1925-26 amounted to Rs 61,211 (representing 8.6 per cent of the total Excise revenue) compared with Rs 76,297 (or 10.7 per cent of the total Excise revenue) in 1924-25 and Rs 18,000 (or 5.1 per cent of the total Excise revenue) in 1912-13. Taking all descriptions of hemp drugs together, the average

AJMER-MERWARA

consumption thereof per 1,000 of the population in 1925-26 was about 808 seers compared with 74 seers in the preceding year and 65 seers in the year 1912-13. The total average taxation per seer thereon in 1925-26 amounted to Rs. 15.28 (12.78 from duty and the balance from vend fees) compared with Rs. 20.66 (Rs. 16.41 from duty and the balance from vend fees) in the preceding year and Rs. 5.6 (Rs. 2.5 from duty and the balance from vend fees) in 1912-13.

The consumption figures for these years were as under :—

	1912-13		1924-25		1925-26	
	Mds.	Srs.	Mds.	Srs.	Mds.	Srs.
<i>Charas</i>	17	14	20	38	20	39
<i>Ganya</i>	0	22	3	0	2	24
<i>Bhang</i>	51	39	57	38	63	36
<i>Mayun</i>	11	1	10	17	12	22

CHAPTER XIV —Coorg

105 **General revenue statistics**—The hemp drugs receipts for the year 1925-26 was Rs 1,740 (license fees) and was derived exclusively from *ganja* which was the only hemp drug in use in the province. As the duty paid *ganja* imported in 1924-25 sufficed to meet the requirements of 1925-26, no revenue was derived from duty during the year. The duty realised in 1924-25 was Rs 4,800 and from vend fees Rs 4,055, compared with Rs 5,400 from duty and Rs 1,180 from vend fees realized in 1912-13.

106 **Ganja supply and duty**—The cultivation of hemp plant was prohibited in Coorg and the *ganja* required was procured from Madras. The rules which were in force during the year 1925-26 came into operation on 1st October 1899 and contemplated the existence of a wholesale vendor for Coorg whose privilege would be secured annually by auction, and who would procure the *ganja* required from Madras, under permit from the Commissioner of Coorg on prepayment of the duty at the Coorg Treasury at the fixed rate. By 1925-26 it had not been found possible to procure a wholesale contractor and the wholesale supply was therefore conducted by the Government through the treasury department. In 1925-26 the drug was issued at Rs 21-8-0 per seer of 80 tolas including the duty at Rs 20 a seer. In 1924-25 the drug was issued at the same rate compared with Rs 9 per seer in 1912-13.

The amount required to credit the duty before the drug was imported, was obtained from Loans and Advances (Central) and the sale proceeds (Rs 21-8-0) were adjusted towards repayment of this loan as stated in paragraph 105 above. No profit was derived by Government during the year.

107 **Retail vend**—The number of retail shops in 1925-26 was 2 compared with 6 in 1924-25 and 5 in 1912-13. The total quantity consumed during the year 1925-26 was 75 seers or 0.50 seer per 1,000 of population compared with 205 seers and 60 tolas or 1.25 seers per 1,000 of population in 1924-25 and 741 seers or 4.2 seers per 1,000 of population in 1912-13. The average taxation in 1925-26 was Rs 43.20 per seer of which Rs 20 were derived from duty, against Rs 37.70 (Rs 20 from duty) in 1924-25 and Rs 9.4 (Rs 8 from duty) in 1912-13.

108 **Charas and bhang**—Charas and bhang were not consumed in Coorg during the year under review, nor were they consumed in 1912-13.

CHAPTER XV--BALUCHISTAN.

109 **General revenue statistics**—The revenue from hemp drugs for the year 1925-26 amounted to Rs 59,000, being about 9.6 per cent of the total Excise receipts. Rs 37,000 of this amount were derived from vend fees and warehouse dues and Rs 22,000 from duty (including Rs 5,634 on account of duty on *charas* imported by Kalat State contractor)

In 1924-25 the total receipts from hemp drugs amounted to Rs 65,000 (Rs 38,000 from vend fees and warehouse dues and the balance from duty), against Rs 26,000 (Rs 15,000 from vend fees and warehouse dues and the balance from duty) in 1912-13. In 1924-25 the receipts from hemp drugs bore a percentage of 10.1 to the total Excise revenue while in 1912-13 the hemp drugs receipts represented 9.3 per cent of the total Excise receipts.

110 **Vend arrangements and cultivation**—The local cultivation of the hemp plant was absolutely prohibited. The contracts for the wholesale and retail vend of hemp drugs were granted separately in all districts, there being in each of the years 1924-25 and 1925-26, 7 wholesale shops, while the number of retail shops was 45 and 43, respectively. In 1912-13 there were 9 wholesale and 68 retail shops.

111 **Sources of supply and statistics of consumption**—The regular sources from which the supply of hemp drugs required for consumption in Baluchistan was derived were the Punjab, Sind and Bombay. *Charas* was imported from the Punjab, *bharg* mainly from Sind, and *ganja* from Ahmednagar in Bombay. The consumption of the last mentioned drug was, however, exceedingly limited. Till lately *charas* and *bharg* were also imported to a small extent from the adjacent states of Afghanistan and Kalat; but with the gradual enhancement of the duty on these drugs such imports no longer take place openly.

The statistics of import and sale for 1925-26 were as follows, but figures relating to sale being those furnished by the licensed vendors are not altogether reliable.

Description of hemp drugs.	QUANTITY IMPORTED				Quantity sold	
	From British Province		From Afghanistan			
	Mds	Srs	Mds	Srs	Mds	Srs
<i>Ganja</i>					1	tola
<i>Charas</i>	8*	32			10	26
<i>Bhang</i>	22	18			21	0
Total	31†	10			31	26

*Includes 2 Mds 13 seers 14½ ch imported by the Kalat State Contractor

†Excludes balance left over from previous year

BALUCHISTAN

In 1912-13 and 1924-25 the consumption of each sort of hemp drugs was as below —

	1912 13		1924 25	
	Mds	Srs	Mds	Srs
<i>Ganja</i>	0	15	0	1 18
<i>Charas</i>	22	17	10	39 02
<i>Bhang</i>	23	38	18	20 26
	<hr/>		<hr/>	
Total	46	30	20	21 36
	<hr/>		<hr/>	

112 **Restriction on hemp drugs traffic**—Under the revised hemp drugs arrangements introduced in 1902, license holders were to import the drugs by rail from other British provinces in bond, and these, when so imported, were stored in a bonded warehouse established at Sibi and taxed on issue therefrom to licensed contractors for sale to the public. The rates of duty levied on the drugs so imported in each of the years 1912-13, 1924-25 and 1925-26 were as follows —

	1912 13	1924-25 and 1925 26
<i>Ganja</i>	Rs 7½ per seer	Rs 10 per seer.
<i>Charas</i>	Rs 12 „	Rs 60 „
<i>Bhang</i>	Rs 1 „	Rs 1 „

The physical features of the Frontiers of Baluchistan did not admit of strict control being imposed in respect of the imports from Afghanistan and Kalat, but these were subjected to close supervision at the licensed vendors' shops, where any stocks of drugs found in excess of the quantities taken by the vendors from the Bonded Warehouse at Sibi were assumed to have been imported from foreign territory and subjected to double the ordinary rates of duty as above specified, so as to discourage such imports.

113 **Illicit traffic and offences**—*Charas* was occasionally smuggled from Persia and Afghanistan, while a certain amount of *charas* was also illicitly imported from the Kalat State. Fifteen cases of *charas* as detailed below, were detected during the year under report —

Quetta-Pishin	13
Sibi	2

The quantity of *charas* so imported was 43 Srs 12 Chs 2 Tolas

114 **Average consumption and taxation**—The average consumption of hemp drugs (of various sorts together) per 1,000 of population in 1925-26 was 3 30 seers, against 3 10 seers in 1924-25 and 4 5 seers in 1912-13. The average taxation thereon in 1925-26 amounted to Rs 41 89 per seer (Rs 28 87 from vend fees and the balance from duty), compared with Rs 54 64 per seer (Rs 31 56 from vend fees and the balance from duty) in 1924-25 and Rs 13 9 per seer (Rs 8 from vend fees and the balance from duty) in 1912-13.

I.

Classified statement showing consumption of hemp drugs of each sort separately, total consumption of all sorts taken together and the average consumption of hemp drugs (of all sorts taken together) per 1,000 of population during the years 1912-13, 1924-25 and 1925-26

(In seers)

Province	Consumption of hemp drugs of each sort, viz									Total consumption of hemp drugs				Average consumption of hemp drugs per 1,000 of population	
	Ganja.			Charas			Bhang			1912-13	1924-25	1925-26	1912-13	1924-25	1925-26
	1912-13	1924-25	1925-26	1912-13	1924-25	1925-26	1912-13	1924-25	1925-26						
Madras Presidency	43,278	25,044	34,100				1,536	7,632	0,114	44,814	32,076	40,313	1 3	0 77	1 0
Bombay Presidency proper	50,565	47,752	44,441				8,328	8,498	7,001	58,893	56,250	52,102	4 0	3 5	3 3
Sind	833	1,140	1,211		4,623	4,216	104,448	108,713	84,727	115,828	112,482	90,164	33 0	34 8	27 5
Bengal Presidency	122,810	69,079	71,473		2,489	2,751	27,947	17,787	17,477	151,837	89,355	91,701	3 34	1 9	1 9
Burma*		37	44								37	44			
Bihar and Orissa	99,934	57,523	61,967				21,515	12,936	12,627	121,449	70,458	74,594	3 5	1 9	2 1
United Provinces	10,343	9,802	11,486		20,702	24,774	109,843	115,607	115,714	206,330	152,111	151,974	5 0	3 4	3 3
Punjab				25,484	11,080	11,160	91,159	84,400	90,440	116,643	95,480	101,600	4 5	4 5	4 8
Central Provinces and Berar	17,132	25,876	24,858	743	61		2,410	2,151	1,743	50,285	28,088	26,601	3 0	2 0	1 9
Assam	33,861	16,105	18,557				209	80	62	34,073	16,485	18,019	5 1	2 1	2 4
North West Frontier Province				3,844	973	431	6,298	4,583	4,554	10,142	5,556	4,985	4 5	2 5	2 0
Delhi				3,805	1,855	1,396	4,071	3,243	3,104	7,966	5,098	4,560	10 91	10 4	9 34
Ajmer Merwara	22	120	101	691	838	830	2,070	2,318	2,556	2,795	3,683	4,003	6 5	7 4	8 0
Cooch	711	206	75					(Mayam 417)	(Mayam 504)	741	206	75	4 2	1 25	0 50
Biharli tan	15	1		897	440	126	958	740	840	1,870	1,181	1,266	4 5	3 10	3 30

* The use of hemp drugs is prohibited in Burma

II.

Statement showing the hemp drugs revenue, its percentage to total Excise revenue and its incidence per head of population, during 1912-13, 1924-25 and 1925-26

Province	Total hemp drugs revenue (in thousands of rupes.)			Percentage of hemp drugs revenue to total Excise revenue			Incidence of hemp drugs revenue per head of population (to the nearest pie)			Principal source of hemp drugs revenue
	1912-13	1924-25	1925-26	1912-13	1924-25	1925-26	Rs A P	Rs A P	Rs A P	
Madras Presidency	7,24	14,38	14,40	2 2	2 9	2 9	0 0 3	0 0 6	0 0 7	Ganja
Bombay Presidency proper	7,40	22,00	21,34	3 9	6 1	6 1	0 1 0	0 2 3	0 2 1	Ganja.
Sind	5,08	8,65	7,84	21 9	19 0	18 4	0 1 0	0 4 3	0 3 10	Bhang and Charas
Bengal Presidency	30,70	47,52	48,38	22 31	22 04	21 2	0 1 1	0 1 8	0 1 8	Ganja
Burma										
Bihar and Orissa	23,06	35,81	41,18	22 2	20 3	20 8	0 1 0	0 1 8	0 1 11	Ganja
United Provinces	23,16	35,96	35,02	18 8	29 3	28 7	0 0 9	0 1 3	0 1 3	Charas
Punjab	7,44	13,53	12,37	11 5	11 33	10 3	0 0 7	0 1 0	0 0 11	Charas
Central Provinces and Berar	7,40	14,04	16,17	7 0	9 7	9 8	0 0 10	0 1 7	0 1 10	Ganja.
Assam	6,88	7,89	8,66	14 2	11 86	11 76	0 1 8	0 1 8	0 1 10	Ganja
North West Frontier Province	1,36	98	63	26 0	18 05	5 7	0 0 11	0 0 8	0 0 5	Charas
Delhi	68	1,43	1,01	16 97	36 0	22 34	0 2 8	0 4 8	0 3 4	Charas and Bhang
Ajmer Merwara	18	76	61	5 1	10 7	8 5	0 0 7	0 2 5	0 1 11	Charas
Coorg	7	9	2	2 9	2 61	0 56	0 0 8	0 0 10	0 0 2	Ganja
Baluchistan	26	65	50	9 3	10 1	9 6	0 1 0	0 2 8	0 2 3	Charas and Bhang

III.

Classified statement showing the number of shops licensed for the retail sale of each description of hemp drugs during 1912-13, 1924-25 and 1925-26

Province.	1912-13			1924-25			1925-26		
	Number of licenses for the retail sale of			Number of licenses for the retail sale of			Number of licenses for the retail sale of		
	Ganja	Bhang	Charas.	Ganja	Bhang	Charas	Ganja	Bhang	Charas
Madras Presidency	538			423			423		
Bombay Presidency proper	572			517			516		14
Sind	378			210	228	14	203	216	35
Bengal Presidency	1,422	444	51	1,201	311	31	1,215	318	
Burma	1,334	297	5	1			1	282	
Bihar and Orissa		3,403		1,110	282		1,094	2,069	281
United Provinces		(a) 445	(a) 492		282	281		284	
Punjab	(b) 1,039	44	16	1,004	51	1	969	54	
Central Provinces and Berar	245	5		233	2		231	2	54
Azamgarh		(c) 57	(c) 74		60	61		53	4
North West Frontier Province		7	8		6			6	
Delhi		16			16			16	
Ajmer Merwara	5			6				2	
Coorg									
Baluchistan		68			45			43	

(a) Of the 6706 shops sold bhang and charas together

(b) Inclusive of temporary licenses

(c) Of these 56 shops sold bhang and charas together

Statement showing for each province (excluding Burma where the use of hemp and the average taxation per seer on all hemp drugs, during 1912-13, Separate statistics for Ganja, Charas and Bhang under average taxation, the drugs being disposed of together

Province.	Rates of duty per seer					
	Ganja			Charas		
	1912-13	1924-25	1925-26.	1912-13	1924-25	1925-26
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Madras Presidency	7 8 0	20 0 0	20 0 0			
Bombay Presidency proper	6 0 0	22 8 0	22 8 0	12 0 0		
Sind	7 8 0	22 8 0	22 8 0	16 0 0	60 0 0	60 0 0
Bengal Presidency	11 0 0*	21 0 0	22 0 0†	12 0 0	30 0 0	30 0 0
Burm †						
Bihar and Orissa	7 to 11	30 and 40	30 and 40	12 0 0		
United Provinces	6 0 0 to 11 0 0	32 6 0 to 32 14 0	33 6 0 to 33 14 0	12 0 0	56 2 0 to 56 12 0	56 2 0 to 56 12 0
Punjab	Import prohibited			10 0 0	60 0 0	60 0 0
Central Provinces and Berar	7 8 0	30 0 0	37 8 0 ^(a)	16 0 0	80 0 0	
Assam	11 0 0	20 0 0	20 0 0	12 0 0	12 0 0	12 0 0
North West Frontier Province				10 0 0	40 0 0	60 0 0
Delhi				10 0 0	60 0 0	60 0 0
Ajmer Merwara	7 8 0	10 0 0	10 0 0	10 0 0	60 0 0	60 0 0
Coorg	7 8 0	20 0 0	20 0 0			
Lahore	7 8 0	10 0 0	10 0 0	12 0 0	60 0 0	60 0 0

* Increased to 11 from 1st April 1913

† Increased to 14 3/4 from 1st April 1926.

The use of hemp drugs is prohibited in Burma

(a) 1925 price

(†) 1925 price for 1926

A. D. = Average duty

T. D. = Transport duty

IV.

(This is provided) the rates of duty levied on each description of hemp drugs 1924-25 and 1925-26

as a rule not available owing to the right of vend of various descriptions of

Description			Average taxation per sack on all descriptions of hemp drugs.								
Libra			By duty			By vend fees			Total		
1912-13.	1924-25	1925-26	1912-13	1924-25	1925-26	1912-13	1924-25	1925-26	1912-13	1924-25	1925-26
Rs. A. I.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3 0 0	3 0 0	1 0 0	7 1	13 89	17 42	6 7	24 28	15 8	13 8	40 17	33 27
1 0 0	3 0 0	3 0 0	7 8	25 33	23 12	3 8	14 84	17 83	11 6	40 17	40 95
1 0 0	1 8 0	2 0 0	2 6	4 03	4 02	1 8	3 63	3 77	4 4	7 68	8 69
0 8 0	1 0 0	1 0 0	9 8	18 6	18 2	10 42	34 6	32 8	20 22	53 2	51 0
to 1 0 0											
0 8 0	3 and 2	2 0 0	9 1	10 1	29 8	7 8	20 7	22 9	16 9	49 7	52 7
1 0 0											
A.D. Rs. 8 T.D. Rs. 4 (per maund)	T.D. 25 to 30 (per maund)	T.D. 25 to 30 (per maund)	3 0	12 4	12 2	5 7	11 2	11 2	8 7	23 6	23 4
A.D. 4 T.D. 4	A.D. 4 T.D. 6	A.D. 4 T.D. 6 (a)	3 9	44 2	50 15	2 4	6 1	3 86	6 3	50 3	54 01
2 0 0	5 0 0	7 0 0	7 5	29 0	36(8)	7 1	20 4	24 0	14 6	49 0	60 0
0 8 0	0 8 0	0 8 0	11 0	20 09	19 92	9 2	28 01	26 58	20 2	48 10	46 51
4 per maund.	6 per maund.	6 per maund.	7 5	40 0	40 0	5 9	62 90	107 50	13 4	102 90	147 5
4 per maund.	6 per maund.	6 per maund.	2 8	14 1	8 74	6 43	13 93	13 38	8 52	27 94	22 12
5 per maund.	6 per maund.	6 per maund.	2 5	16 41	12 78	3 1	4 25	2 50	5 6	20 66	15 28
			8 10	20 00	20 00	1 3	19 70	23 20	9 4	39 70	43 20
1 per maund.	1 per maund.	1 per maund.	5 9	23 08	13 02	8 0	31 56	28 87	13 9	54 64	41 89

When cultivation has been prohibited acreage duty has not been shown.

V.

Statement showing the number of convictions for offences relating to all descriptions of hemp drugs and the percentage of increase (+) or decrease (—) over the figures for 1912-13 and 1924-25

Province	Number of persons convicted for offences relating to hemp drugs during			Percentage of increase (+) or decrease (—) of the number of convictions in 1925-26 over the figures for
	1912 13	1924 25	1925 26	
Madras Presidency	261 (offences relating to drugs other than opium)	514 (offences)	462 (offences)	+77 0
Bombay Presidency proper	1,513 (offences)	273 (offences)	300 (offences)	—80 18
Sind	89 (cases)	164 (cases)	151 (cases)	+69 6
Bengal Presidency	264	295	407	+54 2
Burma	501	497	596	+19 9
Bihar and Orissa	154	174	308	+138 9
United Provinces	212 (cases)	145 (cases)	216 (cases)	+16 0
Punjab	42	115	227	+440 4
Central Provinces and Berar	63 (offences)	503 (offences)	739 (offences)	+1,073 0
Assam	52 (offences)	115 (offences)	104 (offences)	+100 0
North West Frontier Province	17	108	107	+535 3
Delhi	2	3	20	+900 0
Ajmer Merwara		2	4	
Coorg	3 (cases)		1 (case)	—66 67
Baluchistan	7 (cases)	21 (cases)	15 (cases)	+114 29
				—28 57
				—10 1
				+9 89
				—7 9
				+38 0
				+19 9
				+125 9
				+69 7
				+97 3
				+46 9
				—9 6
				—0 9
				+566 6
				+100 0
				+100 00

VI.

Statement showing the percentage of total gross revenue derived from hemp drugs in the years 1912-13, 1921-25 and 1925-26

Province	Total gross revenue (in lakhs of rupees)			Revenue realized from hemp drugs (in lakhs of rupees)			Percentage of total gross revenue derived from hemp drugs in		
	1912-13	1921-25	1925-26	1912-13	1921-25	1925-26	1912-13	1921-25	1925-26
Madras Presidency	8.08 1	12.79 0	11.71 1	7.2	11.1	11.1	0.9	1.1	1.0
Bombay Presidency and Sind	7.95 8	14.00 2	15.58 1	12.5	33.6	31.9	1.6	2.2	2.0
Bengal Presidency	7.16 5	10.31 2	10.70 2	30.7	17.5	19.33	1.2	1.6	1.5
Burma	6.08 3	10.31 1	10.69 2	N	0	m	1	n	a
Bihar and Orissa	3.35 2	5.36 5	5.78 9	23.1	35.8	11.1	6.9	7.7	7.1
United Provinces	7.07 9	9.09 5	12.71 1	21.1	35.6	37.7	3.4	7.9	2.9
Punjab	5.09 5	9.77 7	12.66 4	(a) 7.1	17.5	12.37	1.5	1.1	0.9
Central Provinces and Berar	3.25 4	5.25 3	5.35 2	7.1	11.0	10.1	2.3	2.7	3.0
Assam	1.78 1	2.30 5	2.73 7	0.9	7.9	8.7	3.0	3.1	3.2
North West Frontier Province	4.04	10.65	11.03	1.3	0.99	0.63	2.5	1.3	5.7
Delhi	3.15	3.88	4.52	0.68	1.12	1.0	0.17	0.36	0.22
Coorg	(b)	15.0	15.0	0.07	0.09	0.02	(b)	0.60	0.13
Baluchistan	16.56	22.20	21.87	0.26	0.65	0.59	1.57	2.93	2.76

(a) Includes Delhi

(b) Separate figures are not available